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This study analyzes the possible relationships of real property assessment practices in Mississippi school districts to quality education as measured by (1) expenditures per pupil, (2) teachers' salaries, (3) teachers' professional training, (4) teachers' professional experience, (5) library expenditures per pupil, (6) teacher-pupil ratio, (7) curricular offerings, (8) school dropouts, and (9) special services to students. Real property assessment levels, accrediting reports, and various State department of education publications were used to survey 1,235 elementary and secondary schools in Mississippi. Correlation analysis using the Pearson Product-Moment formula was carried out with results indicating that (1) relationships between real property assessment practices and measures of education quality range from low to substantial, and (2) the level of real property assessment is, at best, only a moderately valid predictor of quality education. Recommendations are made that (1) real property assessment be equalized throughout the State, (2) a study be made of the effects on public education of a statewide assessment at true value, and (3) in distributing State funds, districts be rewarded whose assessments are at a higher ratio to true value. (TT)

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Frank I. Lovell, Jr.

Mississippi State College for Women

Columbus, Mississippi

December 1968

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SUMMARY

By far the most important source of local school revenue in Mississippi is the property tax. State statutes limit the tax levies which may be imposed for school purposes. In addition, property is assessed at much less than true value. This is particularly true of real property, although assessment at true value is required by both the state constitution and statutes. These conditions seriously hamper local efforts to raise the money necessary to carry on quality education programs.

It was the purpose of this study to determine the possible relationships of real property assessment practices in Mississippi school districts to quality education as measured by selected educational factors.

The study employed the real property assessment levels found by McKinney and Lowry in Mississippi Assessment-Sales Ratio Study, 1962 as the independent variable. Dependent variables were the following selected educational factors: (1) expenditures per pupil; (2) teachers' salaries; (3) teachers' professional training; (4) teachers' professional experience; (5) library expenditures per pupil; (6) teacher-pupil ratio; (7) curricular offerings; (8) school dropouts; and (9) special services to students.

Twelve hundred thirty-five schools were surveyed. This number includes most of the elementary and secondary public schools of the state. Accrediting reports and publications of the state department of education were used in making the survey. The data collected were recorded on data processing cards for computer analysis using the Pearson Product-Moment formula.

Analysis of the data led to the following conclusions:

1. The relationships between real property assessment practices and quality education as measured by the educational factors used in this study range from low to substantial.
2. The level of real property assessments is, at best, only a moderately valid predictor of quality education.

As a result of the study, the investigator recommended that:

1. Real property assessments be equalized throughout the state at a considerably higher percentage of true value than is now practiced, making it possible for school districts to more adequately finance public education.
2. A study be made of the effects on public education of a statewide real property assessment at true value, as the state constitution and statutes require.
3. The level of real property assessments be considered in distributing state education funds, rewarding districts whose assessments are at a higher ratio to true value and penalizing districts whose assessments are at a lower ratio to true value.

CHAPTER I

BACKGROUND FOR THE STUDY

STATEMENT OF THE PROBLEM

The problem is to determine the possible relationships of real property assessment practices in Mississippi school districts to quality education as measured by selected educational factors.

INTRODUCTION

In Mississippi the property tax is by far the most important source of local school revenue. Except in isolated cases, other local school district revenues are relatively insignificant. In view of this fact, then, the importance of the property tax in financing Mississippi public schools can be seen readily.

There are two basic limitations on the property tax -- property assessments and statutory limits on the property tax levies. These are discussed separately in succeeding paragraphs.

Assessments. For tax purposes, property in Mississippi is divided into three classifications -- real, personal, and public utilities. In the assessment of real property, responsibility is shared between local and state agencies. The initial responsibility is that of the local agencies; namely, the county tax assessor and the county board of supervisors (corresponding municipal authorities have this responsibility for municipal assessments). Section 9769 of the Annotated Code of Mississippi (1942) makes it the duty of the tax assessor to assess all real property at true value. After the tax assessor has made his assessment, it is the duty of the board of supervisors, according to Section 9788 of the Code, to examine the assessor's tax roll for correctness of property classification and valuation and make corrections where necessary. The tax roll is then presented to the State Tax Commission, whose duty it is, under Section 9800 of the Code, to bring all assessments in all counties into conformity with each other at true value.

Personal property is assessed in the same manner as real property, except for motor vehicles. The assessment of motor vehicles is the responsibility of the State Tax Commission, which is charged by a 1960 law to prepare an assessment schedule for all motor vehicles in the state. The third class of property, public utilities, is assessed by the State Tax Commission, under Section 9825 of the Code.

Personal property assessments, according to a high-ranking official of the State Tax Commission, vary from county to county, averaging approximately 20 per cent of true value state-wide. Public utilities are

assessed uniformly at about 30 per cent of true value. Real property assessments in the state, however, bear little semblance to uniformity or true value. David McKinney and Paul R. Lowry made a sales-assessment ratio study of real property in the state and found that real property assessments range from a low of 7.1 per cent of true value in Lamar and Tishomingo counties to a high of 28.3 per cent of true value in Warren County, the state-wide average being 13.9 per cent. This study, published in 1964, shows that even greater disparities exist between urban and rural real property. Urban real property assessments range from a low of 6.1 per cent of true value in Jasper County to a high of 30.8 per cent of true value in Warren. Rural real property assessments range from a low of 4.9 in Harrison County to a high of 23.9 in Warren.

In summary of property assessments, it is safe to say that no class of property is being assessed at true value, and that, except for public utilities and motor vehicles, little or no uniformity of assessments can be found in the state.

Tax Levies. There is an absolute maximum of 28 mills which a school district in Mississippi may levy for current operation of schools. When the rate is determined, the levy is applied to the total property assessment in the school district. This application of the tax levy to the assessed valuation of the taxable property within the school district determines, and limits, the amount of revenue which is derived from the property tax for current operation of schools. While the tax levy for schools is limited by statute, it should be noted that, in sharp contrast to property assessments, the millage which may be imposed is uniform throughout the state.

JUSTIFICATION

Each year, at budget-making time, most Mississippi school boards are faced with a fiscal dilemma. The dilemma is occasioned, on the one hand, by the ever-increasing cost of public education and the boards' desire to improve the schools under their jurisdiction, and on the other hand, by the natural resistance of the people to higher taxation. By and large, this resistance to higher taxation has prevailed, and expenditures for public education in Mississippi continue to be the lowest in the nation.

There are only three sources from which additional school revenues may be derived, all involving higher taxation. These are the federal, state, and local governments. Although the federal government is doing more in the field of educational finance than ever before, it is likely that little federal money will soon sift down to the place where it is most needed, within the budgets of the local school districts to be expended for any necessary purpose. The state government is already contributing nearly 60 per cent of the funds for the operation of the public schools in the state, and there is an increasing demand by state legislators that local school districts do more at the local level toward raising additional funds for schools. Considering the fact that nationally states produce slightly less than 40 per cent of school revenues, it is logical to assume that additional state support is going to come slowly.

This, of course, leaves only the local government as a likely source of additional school revenue. Nation-wide, local governments produce over 56 per cent of the school revenue, while local governments in Mississippi produce only about 35 per cent of the school revenue. It appears, then, that the local government is the most likely source of additional revenue for Mississippi public schools.

Another reason for selecting the local governments as the logical source of the sorely needed additional tax funds for schools is that no additional legislation is needed to enable local governments to produce sufficient local funds. Although most school districts in the state are at or near the maximum levy which may be imposed without an election (25 mills), the assessments on all classes of property are far below true value, as required by both the constitution and statutes. Strict enforcement of the assessment laws would immediately cause a tremendous increase in the amount of revenue which school districts, as well as other governmental subdivisions, could derive from the ad valorem tax on all classes of property.

The principal objection to the strict enforcement of the assessment laws would come from those who fear an overly burdensome tax load. It should be remembered, however, that the tax levies would still be determined by the duly constituted representatives of the people. It is difficult to understand how anyone who believes in the democratic process could have serious objections to such a system. School districts which want to spend more money on schools would have the tax base (assessments) from which a satisfactory amount of school revenue could be obtained. Conversely, districts which want to spend less on education could limit school funds by levying a lesser number of school tax mills. The important consideration is that with assessments at true value, local initiative would determine the quality of education in each school district.

The Minimum Education Program, Mississippi's program of state aid to public schools, provides school funds on the basis of the number of pupils in average daily attendance. Expenditures per pupil from state sources are reasonably uniform throughout the state. However, local expenditures per pupil vary widely among the school districts. Low property assessments, particularly on real property, are responsible for these great differences in levels of expenditure per pupil.

More important than expenditures, however, is the fact that with present assessment practices many school districts in Mississippi are financially unable to provide an educational program which meets the needs of the youth who attend the schools. While there is general agreement that low property assessments seriously limit the funds available for public schools in the state, no study has been made to determine the direct relationship between real property assessment practices and the quality of school programs. This study proposes to make such a determination.

RELATED LITERATURE

The National Education Association reported that in 1956 the property tax accounted for 86 per cent of the local school funds and about half of all school revenues.[1] The same report stated that "Studies of property assessments in 16 states indicate that statewide average assessment ratios range from less than 20 to about 58 per cent of true value."[2]

In 1954 Tuttle stated that "Nationwide, one of the greatest obstacles to the adequate financing of public education, as well as of all public services, is the failure of local assessment rolls to list every taxpayer at his fair and proportionate valuation and to keep the assessments currently up to date."[3] McKinney and Lowry found that urban real property in Mississippi was assessed at 15.8 per cent of true value in 1962, while rural real property was assessed at 12 per cent of true value. The average assessment was 13.9 per cent.[4]

O'Keefe, reporting on Ohio's tax structure in 1948, said, "One of the major weaknesses in Ohio's tax structure is the absence of a uniform rule in assessing real property for taxation purposes by the 88 county auditors."[5] Leonard found that in Kansas the State Commission of Revenue and Taxation has been, with rare exceptions, unable or unwilling to exercise its power to supervise the local assessors in the assessment of property for taxation, and that there are "almost unbelievable inequalities of assessment among local assessment units, the major classes of property both state and locally assessed, and individual properties within any given assessing unit."[6]

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[1]"Improving the Property Tax," National Education Association Research Bulletin, XXXVI, No. 1 (February, 1958), 23.

[2]Ibid.

[3]Edward M. Tuttle, "School Board Initiative in Adjusting Assessment Rolls," The American School Board Journal, CXXIX, No. 5 (November, 1954), 59.

[4]David McKinney and Paul R. Lowry, Mississippi Assessment-Sales Ratio Study, 1962, A Report to the Taxation Committee of the Mississippi Economic Council (University, Mississippi: The University of Mississippi Bureau of Business and Economic Research, 1964), pp. 8-20.

[5]T. G. O'Keefe, "Equalizing Assessed Valuation in Ohio," Ohio Schools, XXVI, No. 5 (May, 1948), 216.

[6]Lawrence Albert Leonard, "The Taxation of Property in Kansas, 1855-1955," Dissertation Abstracts, XVII, No. 1 (1957), 55.

Hoffman appraised the situation in Illinois with the following statement. "The biggest problem we have to face in trying to solve any fiscal problems of the school -- the one into which every other problem runs like a dead-end street -- is that of assessing property."[7] The inadequacy of local assessment practices in Tennessee was recognized by Rowe. He said, "More adequate assessment of local property within the framework of a state assistance program would tend to increase local revenue, enabling many counties to go beyond the minimum program."[8] One of Burke's recommendations to improve school finance was to reform assessment practices or at least have a scientific reassessment of property.[9] And, Appleson said that ". . . property assessment still remains the most bungled and perfunctorily administered function of government."[10]

In 1966 Lovell concluded that the Mississippi constitution and Mississippi's statutes concerning assessments at true value are being disregarded by officials responsible for property assessments, both at the local and state levels.[11] He also showed that school districts having very low assessment ratios experienced insurmountable difficulties in producing adequate local funds for education.[12]

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[7]Richard Y. Hoffman, Jr., "Schools Need Good Property Assessment," Illinois Education, XX, No. 2 (October, 1957), 65.

[8]Harold Franklin Rowe, "A Study of Assessment Practices in Tennessee and Their Implications for the Financing of Public Education," Dissertation Abstracts, XVI, No. 4 (1957), 2080.

[9]Arvid J. Burke, "New Look at Property Taxes," School Executive, LXXXIV (May, 1955), 19-21.

[10]Wallace B. Appleson, "Upgrading Property Assessment," The American School Board Journal, CXL (March, 1960), 26.

[11]Frank Irvin Lovell, Jr., "A Study of Mississippi Homestead Exemption and Implications If a Uniform Ratio Assessment of Real Property Were Effected State-Wide," (Unpublished Doctor's dissertation, The University of Mississippi, University, 1966), pp. 229-230.

[12]Ibid., 1-3.

CHAPTER II

METHODS AND PROCEDURES

Quality education defies simple and concrete definition. Indeed there is no single criterion or set of data which would be universally accepted as describing what constitutes quality education. Certain educational factors, however, are more or less universally accepted as bearing directly on the quality of an educational program. Accordingly, nine educational factors were selected for use in this study as representative of quality education. These factors are as follows: (1) expenditure per pupil; (2) teachers' salaries; (3) teachers' professional training; (4) teachers' professional experience; (5) library expenditures per pupil; (6) teacher-pupil ratio; (7) curricular offerings; (8) school dropouts; and (9) special services to students (guidance services, vocal music, instrumental music, psychological services, school health program, physical education, art, foreign languages, summer school, and special education). It is felt by the investigator that the extent to which these factors exist in a school bear heavily upon the quality of the educational program. These factors, then, became the dependent variables to be used in the study.

The independent variable in the study is the real property assessment level in each school district in the state. The most recent and reliable research in the field of property assessments in Mississippi was published in 1964. This research is found in Mississippi Assessment-Sales Ratio Study, 1962, by David McKinney and Paul R. Lowry.

In this publication the researchers contended that the true value of property is what it will sell for on an unbiased market of willing buyers and sellers. Assessment levels of real property in each county were expressed in percentages of true value. Rural assessment levels and urban assessment levels were given, as well as average assessment levels in each county. For the purposes of this present study, the investigator accepts the findings of McKinney and Lowry as valid. Furthermore, the investigator used the urban assessment levels found by McKinney and Lowry as the independent variable in municipal separate school districts; the rural assessment levels as the independent variables in consolidated school districts and county districts outside municipal separate school districts, and the average assessment levels in county-wide school districts. The assessment level in each school district was considered to be the assessment level for each school in the district. This adaptation was necessary to provide the same base for the independent variable as for the dependent variables which were collected for individual schools. All assessment levels pertain to real property only.

A survey form was developed for the purpose of gathering the necessary data for the study (see Appendix). The survey form provided for all

relevant identification information, the level of real property assessment (independent variable), and the selected educational factors (dependent variables). On the survey form these data were expressed in ranges so that they could be readily adapted to computer analysis.

Substantially all public schools in the state were surveyed. Data were gathered from school accreditation reports for the school year 1966-67 and from various State Department of Education records and publications for the same year. These data were then transferred to computer cards for computer analysis. The computer analysis determined the correlation between real property assessment and the dependent variables through the use of the Pearson Product-Moment formula.

CHAPTER III

FINDINGS AND ANALYSIS

In this chapter, the results of the methodology outlined in Chapter II for the collection and analysis of the data will be presented. Part I of this chapter will report the findings; Part II, the analysis of the results.

I. FINDINGS OF THE RESEARCH

Twelve hundred thirty-five schools were surveyed throughout the state of Mississippi. Sixty-four per cent of the schools were classified as elementary schools; thirty-six per cent were classified as junior-senior high schools. The 1235 schools were located in three types of school districts -- county, municipal separate, and consolidated. Fifty-two per cent of the school districts were county districts, thirty-five per cent were municipal separate districts, and twelve per cent were consolidated districts.

The results of the survey are presented in Tables I-XI. The independent variable, real property assessments, was broken down into assessment levels ranging from less than 5% of true value to 29%-31% of true value. Column 1 on each of the eleven tables is made up of the assessment levels. Column (2) on each of the eleven tables indicates the number of schools located in school districts which have real property assessment levels as shown in Column (1). As indicated on Table I, for example, there are twelve schools in the districts that assess property at less than 5% of true value.

Columns (3) through (12) on each of Tables I through X indicate the different category levels of the dependent variable and the percentage of the schools in Column (2) for which the category level was true. For example, in Table I, Column (8) shows that one hundred per cent of the schools that were in school districts that assessed property at less than 5% of true value spent $275-$299 per child.

Tables IV-V deal with the dependent variable, teachers' professional training. Since there were no teachers who held a class AAA certificate, no table was included for that level of professional training. Table IV reports the percentage of teachers that hold class A certificates in the schools at each of the levels of real property assessment. Table V reports the percentage of teachers that hold substandard certificates in the schools contained within each of the levels of real property assessment. A substandard certificate was any teacher's certificate that was classified B, C, D, or E.

TABLE I

REAL PROPERTY ASSESSMENTS AS PER CENT OF TRUE VALUE AND EXPENDITURES PER PUPIL

Real Property Assessment as Per Cent of True Value*	Number of Schools	Percentages of Schools, Ranked According to Expenditures Per Pupil, 1966-67**									
		Less than $175	$175-199	$200-224	$225-249	$250-274	$275-299	$300-324	$345-349	$350-374	$375 and over
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Less than 5%	12	0	0	0	0	0	100	0	0	0	0
5% - 7%	27	0	0	0	0	0	7	52	26	0	15
8% - 10%	237	0	0	0	0	7	29	27	29	0	8
11% - 13%	350	0	0	0	0	11	23	28	36	1	1
14% - 16%	290	0	0	0	2	17	20	26	24	9	2
17% - 19%	191	0	0	0	0	2	8	12	20	55	3
20% - 22%	92	0	0	0	8	4	24	29	32	3	0
23% - 25%	7	0	0	0	0	0	0	100	0	0	0
26% - 28%	0	0	0	0	0	0	0	0	0	0	0
29% - 31%	29	0	0	0	0	0	0	0	34	66	0

*McKinney and Lowry, Mississippi Assessment-Sales Ratio Study, 1962.

**Current Expenditures Per Pupil by School Districts and Related Information, 1966-67, Bulletin CE-66, Division of Administration and Finance, Mississippi State Department of Education.

TABLE II

REAL PROPERTY ASSESSMENTS AS PER CENT OF TRUE VALUE AND AVERAGE TEACHERS' SALARIES

Real Property Assessment as Per Cent of True Value*	Number of Schools	Percentages of Schools, Ranked According to Teachers' Salaries, 1966-67**									
		Less than $3700	$3700-3899	$3900-4099	$4100-4299	$4300-4499	$4500-4699	$4700-4899	$4900-5099	$5100-5299	$5300 and over
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Less than 5%	12	0	0	0	0	0	0	100	0	0	0
5% - 7%	27	0	0	0	7	26	52	0	15	0	0
8% - 10%	237	0	0	0	0	42	12	11	5	30	0
11% - 13%	350	0	0	0	3	43	18	17	11	8	0
14% - 16%	290	0	0	4	13	42	33	5	3	0	0
17% - 19%	191	0	0	0	13	16	10	17	6	8	30
20% - 22%	92	0	0	0	8	36	20	24	12	0	0
23% - 25%	7	0	0	0	0	0	100	0	0	0	0
26% - 28%	0	0	0	0	0	0	0	0	0	0	0
29% - 31%	29	0	0	0	0	0	0	0	100	0	0

*McKinney and Lowry, Mississippi Assessment-Sales Ratio Study, 1962.

**Rankings of Mississippi School Districts, 1965-66, Division of Administration and Finance, Mississippi State Department of Education.

TABLE III

REAL PROPERTY ASSESSMENTS AS PER CENT OF TRUE VALUE AND PERCENTAGES OF TEACHERS HOLDING CLASS AA TEACHERS' CERTIFICATES

Real Property Assessment as Per Cent of True Value*	Number of Schools	Percentages of Schools, Ranked According to Percentages of Teachers Holding Class AA Teachers' Certificates, 1966-67**									
		Less than 10%	10%-19%	20%-29%	30%-39%	40%-49%	50%-59%	60%-69%	70%-79%	80%-89%	90%-100%
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Less than 5%	12	58	34	8	0	0	0	0	0	0	0
5% - 7%	27	30	26	26	14	4	0	0	0	0	0
8% - 10%	237	31	32	22	10	4	0	0	0	0	1
11% - 13%	350	37	30	17	9	3	3	1	0	0	0
14% - 16%	290	42	28	17	8	3	1	0	0	0	1
17% - 19%	191	27	26	24	14	5	2	1	0	0	1
20% - 22%	92	42	23	17	8	7	2	0	0	0	1
23% - 25%	7	43	14	43	0	0	0	0	0	0	0
26% - 28%	0	0	0	0	0	0	0	0	0	0	0
29% - 31%	29	34	32	24	7	3	0	0	0	0	0

*McKinney and Lowry, Mississippi Assessment-Sales Ratio Study, 1962.

**Data obtained from individual school reports to the Mississippi Accrediting Commission, the State Accrediting Commission, and the Mississippi State Department of Education, 1966-67.

TABLE IV

REAL PROPERTY ASSESSMENTS AS PER CENT OF TRUE VALUE AND PERCENTAGES OF TEACHERS HOLDING CLASS A TEACHERS' CERTIFICATES

Real Property Assessment as Per Cent of True Value*	Number of Schools	Percentages of Schools, Ranked According to Percentages of Teachers Holding Class A Teachers' Certificates, 1966-67**									
		Less than 10%	10%-19%	20%-29%	30%-39%	40%-49%	50%-59%	60%-69%	70%-79%	80%-89%	90%-100%
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Less than 5%	12	0	0	0	0	0	17	17	17	32	17
5% - 7%	27	0	0	0	0	0	7	33	22	23	15
8% - 10%	237	0	0	0	0	1	7	16	26	28	22
11% - 13%	350	0	0	0	1	3	6	14	17	29	30
14% - 16%	290	0	0	0	1	2	5	8	21	30	33
17% - 19%	191	0	0	0	1	2	6	18	23	26	24
20% - 22%	92	0	0	2	1	2	4	13	15	30	33
23% - 25%	7	0	0	0	0	0	0	14	29	14	43
26% - 28%	0	0	0	0	0	0	0	0	0	0	0
29% - 31%	29	0	0	0	0	0	3	3	28	31	35

*McKinney and Lowry, Mississippi Assessment-Sales Ratio Study, 1962.

**Data obtained from individual school reports to the Mississippi Accrediting Commission, the State Accrediting Commission, and the Mississippi State Department of Education, 1966-67.

TABLE V

REAL PROPERTY ASSESSMENTS AS PER CENT OF TRUE VALUE AND PERCENTAGES OF TEACHERS HOLDING SUB-STANDARD TEACHERS' CERTIFICATES

Real Property Assessment as Per Cent of True Value*	Number of Schools	Percentages of Schools, Ranked According to Percentages of Teachers Holding Sub-standard Teachers' Certificates, 1966-67**									
		Less than 10%	10%-19%	20%-29%	30%-39%	40%-49%	50%-59%	60%-69%	70%-79%	80%-89%	90%-100%
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Less than 5%	12	90	4	2	2	2	0	0	0	0	0
5% - 7%	27	93	4	2	0	0	1	0	0	0	0
8% - 10%	237	95	3	1	0	1	0	0	0	0	0
11% - 13%	350	96	3	1	0	0	0	0	0	0	0
14% - 16%	290	94	4	1	0	0	0	0	0	0	1
17% - 19%	191	96	3	0	0	0	0	0	0	0	1
20% - 22%	92	95	2	1	1	0	0	0	0	0	1
23% - 25%	7	96	4	0	0	0	0	0	0	0	0
26% - 28%	0	0	0	0	0	0	0	0	0	0	0
29% - 31%	29	100	0	0	0	0	0	0	0	0	0

*McKinney and Lowry, Mississippi Assessment-Sales Ratio Study, 1962.

**Data obtained from individual school reports to the Mississippi Accrediting Commission, the State Accrediting Commission, and the Mississippi State Department of Education, 1966-67.

TABLE VI

REAL PROPERTY ASSESSMENTS AS PER CENT OF TRUE VALUE AND AVERAGE PROFESSIONAL EXPERIENCE OF INSTRUCTIONAL PERSONNEL

Real Property Assessment as Per Cent of True Value*	Number of Schools	Percentages of Schools, Ranked According to Average Years of Teaching Experience of the Instructional Personnel, 1966-67**									
		Less than 5 years	5-6 years	7-8 years	9-10 years	11-12 years	13-14 years	15-16 years	17-18 years	19-20 years	21 years and over
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Less than 5%	12	0	25	25	17	8	1	8	8	0	8
5% - 7%	27	0	7	4	26	26	7	18	4	4	4
8% - 10%	237	1	5	13	15	18	14	12	7	9	6
11% - 13%	350	1	4	12	12	16	15	11	10	9	10
14% - 16%	290	1	3	12	9	16	18	12	11	9	9
17% - 19%	191	1	5	9	14	17	16	10	11	6	11
20% - 22%	92	3	4	12	13	17	10	10	13	3	15
23% - 25%	7	0	0	0	29	0	14	0	29	0	28
26% - 28%	0	0	0	0	0	0	0	0	0	0	0
29% - 31%	29	0	3	21	24	14	8	10	7	3	10

*McKinney and Lowry, Mississippi Assessment-Sales Ratio Study, 1962.

**Data obtained from individual school reports to the Mississippi accrediting Commission, the State Accrediting Commission, and the Mississippi State Department of Education.

TABLE VII

REAL PROPERTY ASSESSMENTS AS PER CENT OF TRUE VALUE AND LIBRARY EXPENDITURES PER PUPIL

Real Property Assessment as Per Cent of True Value*	Number of Schools	Percentages of Schools, Ranked According to Average Library Expenditures Per Pupil, 1966-67**									
		Less than $1.00	$1.00-1.99	$2.00-2.99	$3.00-3.99	$4.00-4.99	$5.00-5.99	$6.00-6.99	$7.00-7.99	$8.00-8.99	$9.00 and over
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Less than 5%	12	8	17	17	33	0	0	0	0	0	25
5% - 7%	27	4	30	22	30	7	0	0	0	0	7
8% - 10%	237	3	24	29	20	6	2	1	3	1	11
11% - 13%	350	6	23	21	18	8	2	1	2	1	18
14% - 16%	290	7	22	22	10	8	4	6	1	1	19
17% - 19%	191	6	26	30	8	3	1	3	5	1	17
20% - 22%	92	4	17	28	13	9	3	3	2	0	21
23% - 25%	7	29	43	14	14	0	0	0	0	0	0
26% - 28%	0	0	0	0	0	0	0	0	0	0	0
29% - 31%	29	14	17	14	21	8	3	10	3	3	7

*McKinney and Lowry, Mississippi Assessment-Sales Ratio Study, 1962.

**Data obtained from individual school reports to the Mississippi Accrediting Commission, and the State Accrediting Commission, 1966-67.

TABLE VIII

REAL PROPERTY ASSESSMENTS AS PER CENT OF TRUE VALUE AND TEACHER-PUPIL RATIO

Real Property Assessment as Per Cent of True Value*	Number of Schools	Percentages of Schools, Ranked According to the Average Ratio of Teachers to Pupils, 1966-67**									
		1 to less than 20	1 to 20-21	1 to 22-23	1 to 24-25	1 to 26-27	1 to 28-29	1 to 30-31	1 to 32-33	1 to 34-35	1 to 36 and over
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Less than 5%	12	0	17	0	8	8	33	9	8	0	17
5% - 7%	27	26	15	11	11	15	0	11	0	4	7
8% - 10%	237	23	8	12	16	15	8	7	6	1	4
11% - 13%	350	17	11	12	15	10	9	9	5	5	7
14% - 16%	290	23	10	7	12	10	11	9	7	4	7
17% - 19%	191	25	10	10	6	9	13	10	8	2	7
20% - 22%	92	28	12	5	9	8	11	7	7	6	7
23% - 25%	7	0	14	14	14	0	29	0	29	0	0
26% - 28%	0	0	0	0	0	0	0	0	0	0	0
29% - 31%	29	14	14	21	21	14	3	3	7	3	0

*McKinney and Lowry, Mississippi Assessment-Sales Ratio Study, 1962.

**Data obtained from individual school reports to the Mississippi Accrediting Commission, the State Accrediting Commission, and the Mississippi State Department of Education, 1966-67.

TABLE IX

REAL PROPERTY ASSESSMENTS AS PER CENT OF TRUE VALUE AND CURRICULAR OFFERINGS OF ACCREDITED SECONDARY SCHOOLS

Real Property Assessment as Per Cent of True Value*	Number of Schools	Percentages of Schools, Ranked According to Secondary Curricular Offerings (High School Units of Credit), 1966-67**									
		Less than 20	20-23	24-27	28-31	32-35	36-39	40-43	44-47	48-51	52 and over
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Less than 5%	12	0	0	0	25	0	0	0	0	0	75
5% - 7%	27	0	0	7	30	0	4	0	0	0	59
8% - 10%	237	3	4	6	9	4	5	1	1	1	66
11% - 13%	350	6	3	7	7	4	5	1	1	1	65
14% - 16%	290	3	4	8	7	5	3	2	1	1	66
17% - 19%	191	8	2	5	3	4	3	1	3	1	70
20% - 22%	92	4	5	3	5	8	3	2	1	1	68
23% - 25%	7	0	0	0	0	0	0	0	0	0	100
26% - 28%	0	0	0	0	0	0	0	0	0	0	0
29% - 31%	29	21	0	0	1	0	0	3	3	0	72

*McKinney and Lowry, Mississippi Assessment-Sales Ratio Study, 1962.

**Data obtained from individual secondary school reports to the Mississippi Accrediting Commission, and the State Accrediting Commission, 1966-67.

TABLE X

REAL PROPERTY ASSESSMENTS AS PER CENT OF TRUE VALUE AND PERCENTAGES OF PUBLIC SCHOOL DROPOUTS IN ONE YEAR

Real Property Assessment as Per Cent of True Value*	Number of Schools	Percentages of Schools, Ranked According to the Percentage of Dropouts in One Year, 1966-67**									
		Less than 1%	1.0%-1.49%	1.5%-1.99%	2.0%-2.49%	2.5%-2.99%	3.0%-3.49%	3.5%-3.99%	4.0%-4.49%	4.5%-4.99%	5% and over
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Less than 5%	12	25	17	17	0	0	8.	8	0	0	25
5% - 7%	27	30	7	11	0	4	0	7	0	4	37
8% - 10%	237	29	6	5	5	4	4.	5	1	5	36
11% - 13%	350	21	10	5	7	6	5	5	3	4	34
14% - 16%	290	24	7	4	5	6	7	3.	4	3	37
17% - 19%	191	24	5	8	7	9	3	3	4	1	36
20% - 22%	92	22	7	8	7	4	3	3	7	1	38
23% - 25%	7	0	42	0	29	0	0	0	0	0	29
26% - 28%	0	0	0	0	0	0	0	0	0	0	0
29% - 31%	29	14	10	3	3	0	0	7	7	3	53

*McKinney and Lowry, Mississippi Assessment-Sales Ratio Study, 1962.

**School Dropouts By Reason, 1966-67, A Report of the Division of Administration and Finance, Mississippi State Department of Education.

TABLE XI

REAL PROPERTY ASSESSMENTS AS PER CENT OF TRUE VALUE AND AVAILABILITY OF CERTAIN SPECIAL SERVICES TO STUDENTS

Real Property Assessment as Per Cent of True Value*	Number of Schools	Percentages of Schools, Ranked According to Availability of Certain Special Services to Students**																	
		Guidance		Vocal Music		Instrumental Music		School Health		Physical Education		Art		Foreign Language		Summer School		Special Education	
		yes	no	yes	no	yes	no	yes	no	yes	no	yes	no	yes	no	yes	no	yes	no
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Less than 5%	12	42	58	33	67	50	50	0	100	33	67	8	92	33	67	17	83	8	92
5% - 7%	27	70	30	48	52	74	26	7	93	56	44	15	85	33	67	44	56	15	85
8% - 10%	237	50	50	64	36	73	27	4	96	45	55	13	87	33	67	42	58	18	82
11% - 13%	350	58	42	57	43	55	45	7	93	49	51	20	80	30	70	30	70	8	92
14% - 16%	290	53	47	56	44	56	44	10	90	44	56	13	87	24	76	16	84	12	88
17% - 19%	191	49	51	70	30	47	53	8	92	37	63	35	65	26	74	39	61	21	79
20% - 22%	92	52	48	55	45	58	42	8	92	44	56	11	89	39	61	26	74	21	79
23% - 25%	7	14	86	86	14	57	43	0	100	57	43	0	100	14	86	86	14	0	100
26% - 28%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29% - 31%	29	34	66	79	21	69	31	0	100	83	17	34	66	21	79	62	38	28	72

*McKinney and Lowry, Mississippi Assessment-Sales Ratio Study, 1962.

**Data obtained from individual school reports to the Mississippi Accrediting Commission, and the State Accrediting Commission, 1966-67.

Table IX deals with curricular offerings of accredited secondary schools. No attempt was made to differentiate between secondary schools having three grades and those having four grades. Most senior high schools (grades 10-12) in the state offer those courses which are ordinarily applicable to the ninth grade, even though ninth grade students are not enrolled. This is necessary because of failures in junior high school and transfers from other schools. Consequently, the investigator determined that any differences in curricular offerings between senior high schools (grades 10-12) and high schools (grades 9-12) would be insignificant.

Table XI reports data relating to special services. Because psychological services and public kindergartens were found to be nonexistent in the public schools, they were omitted from Table XI. In addition, the category, Special Education, represents the summary of findings from the survey form (see Appendix).

II. ANALYSIS OF RESULTS

Correlations between the independent variable, real property assessments, and the quality education factors listed in Chapter II were computed through the use of the Pearson Product-Moment formula. Correlations between real property assessments and two of the dependent variables, teachers' professional training and special services, were not obtained because of insufficient data in these areas.

As indicated in Table XII, the correlations obtained are from low to substantial. A substantial correlation, .638, between real property assessments and per pupil expenditures was found. It would appear, then, that real property assessments best predict the per pupil expenditure level. Real property assessments would be a moderate predictor of instructional salaries, teachers' professional experience and curricular offerings and have slight relationship with library expenditures, teacher-pupil ratio and school dropouts.

Further analysis indicated to the researcher that there were several factors which might account partially for the low level of relationship between real property assessments and most of the nine quality education factors. First, wealthy school districts do not find it necessary to assess real property at a high percentage of true value in order to maintain schools at least as good as the average Mississippi school. On the other hand, less wealthy districts may be forced to assess real property at a higher percentage of true value in order to keep pace with wealthier districts. Second, some poor districts have a disproportionately high percentage of the total state school population, which places them in an extremely difficult financial position. Third, the minimum foundation program of education in Mississippi is designed to provide equal education opportunities for the youth of the state, regardless of the relative wealth of the individual school districts. Finally, federal funds have, in many districts, completely distorted the picture of local educational finance. For example, some extremely poor school districts spent much more for libraries than did other more wealthy districts. Since accrediting reports do not indicate how much federal money was involved, it is impossible to isolate these funds to get a true indication of local support.

TABLE XII

PEARSON PRODUCT-MOMENT CORRELATIONS OBTAINED BETWEEN REAL PROPERTY ASSESSMENTS AND EACH OF SEVEN QUALITY EDUCATION FACTORS

Selected Educational Factors	Correlations with Real Property Assessments
Expenditures Per Pupil	.638
Instructional Salaries	.562
Teachers' Professional Experience	.431
Library Expenditures	.368
Teacher-Pupil Ratio	.326
Curricular Offerings	.412
School Dropouts	.392

CHAPTER IV

CONCLUSIONS AND RECOMMENDATIONS

I. CONCLUSIONS

Two conclusions seem warranted as a result of the study. They are as follows:

1. The relationships between real property assessment practices and quality education as measured by the educational factors used in this study range from low to substantial.

2. The level of real property assessments is, at best, only a moderately valid predictor of quality education.

II. RECOMMENDATIONS

It is recommended that:

1. Real property assessments be equalized throughout the state at a considerably higher percentage of true value than is now practiced, making it possible for school districts to more adequately finance public education.

2. A study be made of the effects on public education of a statewide real property assessment at true value, as the state constitution and statutes require.

3. The level of real property assessments be considered in distributing state education funds, rewarding districts whose assessments are at a higher ratio to true value and penalizing districts whose assessments are at a lower ratio to true value.

APPENDIX

RELATIONSHIP OF REAL PROPERTY ASSESSMENT PRACTICES TO QUALITY EDUCATION

Survey Form

County_____

School District_____

School_____

1-7. Blank for program

School Identification

8	9	10	11	12
____	____	____	____	____

13. Type of school district

1. County
3. Municipal separate
5. Consolidated

14. Type of school

1. Elementary (grades 1-6)
2. Elementary (grades 1-8)
3. Junior High (grades 7-8)
4. Junior High (grades 7-9)
5. Junior-Senior High (grades 7-12)
6. High School (grades 9-12)
7. Senior High (grades 10-12)

Other_____
grades included

15. Is school accredited?

1. Yes
5. No

16. If accredited, by whom?

1. State only

5. State and regional

17. Independent variable (real property assessment level)

1. Less than 5%

2. 5% - 7%

3. 8% - 10%

4. 11% - 13%

5. 14% - 16%

6. 17% - 19%

7. 20% - 22%

8. 23% - 25%

9. 26% - 28%

10. 29% - 31%

18-20. For possible future use with other independent variables

21. Expenditures per pupil

1. Less than $175

2. $175 - $199

3. $200 - $224

4. $225 - $249

5. $250 - $274

6. $275 - $299

7. $300 - $324

8. $325 - $349

9. $350 - $374

10. $375 and over

22. Instructional salaries (average)

1. Less than $3,700
2. $3,700 - $3,899
3. $3,900 - $4,099
4. $4,100 - $4,299
5. $4,300 - $4,499
6. $4,500 - $4,699
7. $4,700 - $4,899
8. $4,900 - $5,099
9. $5,100 - $5,299
10. $5,300 and over

23. Teachers' professional training - 'AAA' certification _____ number

1. Less than 10%
2. 10% - 19%
3. 20% - 29%
4. 30% - 39%
5. 40% - 49%
6. 50% - 59%
7. 60% - 69%
8. 70% - 79%
9. 80% - 89%
10. 90% -100%

24. Teachers' professional training - 'AA' certification _____ number

1. Less than 10%
2. 10% - 19%
3. 20% - 29%
4. 30% - 39%
5. 40% - 49%
6. 50% - 59%
7. 60% - 69%
8. 70% - 79%
9. 80% - 89%
10. 90% -100%

25. Teachers' professional training - 'A' certification _____ number

1. Less than 10%
2. 10% - 19%
3. 20% - 29%
4. 30% - 39%
5. 40% - 49%
6. 50% - 59%
7. 60% - 69%
8. 70% - 79%
9. 80% - 89%
10. 90% -100%

26. Teachers' professional training - 'B' certification _____ number

1. Less than 10%
2. 10% - 19%
3. 20% - 29%
4. 30% - 39%
5. 40% - 49%
6. 50% - 59%
7. 60% - 69%
8. 70% - 79%
9. 80% - 89%
10. 90% -100%

27. Teachers' professional training - 'C' certification _____ number

1. Less than 10%
2. 10% - 19%
3. 20% - 29%
4. 30% - 39%
5. 40% - 49%
6. 50% - 59%
7. 60% - 69%
8. 70% - 79%
9. 80% - 89%
10. 90% -100%

28. Teachers' professional training - 'D' certification _____ number

1. Less than 10%
2. 10% - 19%
3. 20% - 29%
4. 30% - 39%
5. 40% - 49%
6. 50% - 59%
7. 60% - 69%
8. 70% - 79%
9. 80% - 89%
10. 90% -100%

29. Teachers' professional training - 'E' certification _____ number

1. Less than 10%
2. 10% - 19%
3. 20% - 29%
4. 30% - 39%
5. 40% - 49%
6. 50% - 59%
7. 60% - 69%
8. 70% - 79%
9. 80% - 89%
10. 90% -100%

30. Teachers' professional experience (average)

1. Less than 5 years
2. 5 - 6 years
3. 7 - 8 years
4. 9 -10 years
5. 11-12 years
6. 13-14 years
7. 15-16 years
8. 17-18 years
9. 19-20 years
10. 21 years and over

31. Library expenditures per pupil

1. Less than $1.00
2. $1.00 - $1.99
3. $2.00 - $2.99
4. $3.00 - $3.99
5. $4.00 - $4.99
6. $5.00 - $5.99
7. $6.00 - $6.99
8. $7.00 - $7.99
9. $8.00 - $8.99
10. $9.00 and over

32. Teacher-pupil ratio

1. Less than 20
2. 20 - 21
3. 22 - 23
4. 24 - 25
5. 26 - 27
6. 28 - 29
7. 30 - 31
8. 32 - 33
9. 34 - 35
10. 36 and over

33. Curricular offerings (high school units)

1. Less than 20
2. 20 - 23
3. 24 - 27
4. 28 - 31
5. 32 - 35
6. 36 - 39
7. 40 - 43
8. 44 - 47
9. 48 - 51
10. 52 and over

34. School dropouts (1966-67)

Enrollment_____

1. Less than 1%
2. 1.0% - 1.49%
3. 1.5% - 1.99%
4. 2.0% - 2.49%
5. 2.5% - 2.99%
6. 3.0% - 3.49%
7. 3.5% - 3.99%
8. 4.0% - 4.49%
9. 4.5% - 4.99%
10. 5% and over

35. Guidance services

1. Yes
5. No

36. If yes, ratio of guidance personnel to pupils

1. 1:100
2. 1:200
3. 1:300
4. 1:400
5. 1:500
6. 1:600
7. 1:700
8. 1:800
9. 1:900
10. 1:1,000 and over

37. Vocal music program

1. Yes

5. No

38. Instrumental music program

1. Yes

5. No

39. Psychological services

1. Yes

5. No

40. School health program (school nurse)

1. Yes

5. No

41. Physical education program

1. Yes

5. No

42. Art program

1. Yes

5. No

43. Foreign language program

1. Yes

5. No

44. Summer school program

1. Yes

5. No

45. Special education program (mental retardation)

1. Yes

5. No

46. Special education program (exceptional children)

1. Yes

5. No

47. Special education program (physically handicapped)

1. Yes

5. No

48. Public kindergarten

1. Yes

5. No